

Maine Revised Statutes

Title 28-A: LIQUORS

Chapter 51: CERTIFICATE OF APPROVAL HOLDERS

§1371. SPECIAL WAREHOUSE STORAGE FACILITIES CONTROLLED BY CERTIFICATE OF APPROVAL HOLDER

1. Certificate of approval for special storage facilities. Notwithstanding the importation restrictions of sections 2073 and 2077, the bureau may issue certificates of approval authorizing the direct importation of malt liquor, wine or spirits from suppliers located in foreign countries or other states into special warehouse storage facilities located within the State that are under the direct supervision and control of the certificate of approval holder or into a public warehouse with the approval of the bureau.

[1997, c. 373, §121 (AMD) .]

2. Fee. The fee for a certificate of approval under this subsection is \$600 a year for malt liquor only, \$600 a year for wine only and \$600 a year for spirits only.

[1987, c. 45, Pt. A, §4 (NEW) .]

3. Stored liquor not subject to state liquor tax until withdrawn. Liquor stored in special warehouse storage facilities is not subject to state liquor taxes until it is withdrawn from the special warehouse storage facilities.

A. Malt liquor and wine withdrawn from the special warehouse storage facilities by Maine wholesale licensees immediately become subject to the same tax as malt liquor and wine imported into the State from out-of-state certificate of approval holders. The wholesale licensee shall withdraw the malt liquor and wine to be distributed in the State by the procedure established in sections 1404 and 1405. [2013, c. 368, Pt. XXXX, §3 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF).]

B. The bureau may withdraw spirits from special warehouse storage facilities. [1997, c. 373, §122 (AMD); 2013, c. 368, Pt. V, §61 (REV).]

C. Out-of-state purchasers authorized by the bureau may withdraw spirits, wine and malt liquor from special warehouse storage facilities. The authorization allows the out-of-state purchasers to directly transport the spirits, wine and malt liquor to the state border for delivery out-of-state. Products withdrawn by authorized out-of-state purchasers for delivery outside of the State are not subject to the state excise tax or premium. [1997, c. 373, §122 (AMD).]

[2013, c. 368, Pt. V, §61 (REV); 2013, c. 368, Pt. XXXX, §3 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF) .]

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1989, c. 183, (AMD). 1997, c. 373, §§121,122 (AMD). 2013, c. 368, Pt. V, §61 (REV). 2013, c. 368, Pt. XXXX, §3 (AMD). 2013, c. 368, Pt. XXXX, §13 (AFF).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to

change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.